

Public Service Commission of South Carolina 101 Executive Center Drive, Suite 100 Columbia, SC 29210

Dear Sir,

On March 26, 2009, Dawn M. Hipp, Director, granted First Communications, LLC an extension of time for filing the 2008 Annual Report. Our parent company, First Communications, Inc, is an Alternative Investment Market (AIM) company whose audit is not due until June 30. 2009 and I have recently been informed that the audit will not be completed by the May 1st. This audit is a combined audit of all the First Communications, Inc family of companies. I humbly request an additional extension to May 31, 2009.

Sincerely,

Mary Cegelski

Manager of Regulatory affairs

Mary Cegelski

CC: Sales Tax Associates